

# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Engrossed House Bill 1447 be amended to read as follows:

- 1       Page 285, between lines 41 and 42, begin a new paragraph and
- 2       insert:
- 3       "SECTION 233. [EFFECTIVE UPON PASSAGE] (a) **This**
- 4       **SECTION applies to property that meets all of the following**
- 5       **conditions in a year for which an exemption is claimed under this**
- 6       **SECTION:**
- 7       (1) **The property, as it existed at the time, was exempt from**
- 8       **property taxation for property taxes first due and payable in**
- 9       **2000.**
- 10      (2) **Either:**
- 11          (A) **title to the property was transferred; or**
- 12          (B) **the name of the owner of the property changed;**
- 13      **at least one (1) time after February 29, 2000, and before**
- 14      **March 1, 2009.**
- 15      (3) **After each transfer or name change described in**
- 16      **subdivision (1), the property was owned either by:**
- 17          (A) **an organization exempt from federal income taxation**
- 18          **under Section 501(c)(3) of the Internal Revenue Code; or**
- 19          (B) **an entity in which an organization exempt from federal**
- 20          **income taxation under Section 501(c)(3) of the Internal**
- 21          **Revenue Code was a partner, shareholder, or member.**
- 22      (4) **The property has not been granted an exemption from**
- 23      **property taxation for the year for which an exemption is**
- 24      **claimed under this SECTION.**
- 25      (b) **Notwithstanding IC 6-1.1-11 or any other law, an owner of**
- 26      **property described in subsection (a) may after the effective date of**
- 27      **this SECTION and before July 1, 2009, file with the county**
- 28      **assessor one (1) or more applications for a property tax exemption**
- 29      **for one (1) or more assessment dates after February 29, 2000, and**
- 30      **before March 2, 2009.**
- 31      (c) **Notwithstanding IC 6-1.1-11 or any other law, an application**

1 or statement for property tax exemption filed under subsection (b)  
2 shall be treated as in compliance with IC 6-1.1-11, and the county  
3 assessor shall forward the applications to the county property tax  
4 assessment board of appeals for review. The board shall grant an  
5 exemption claimed for the assessment date covered by an  
6 application described in subsection (b) if the board determines  
7 after the effective date of this SECTION that in the year for which  
8 the exemption is claimed the property was owned, occupied, and  
9 predominately used for:

10 (1) substantially the same educational, literary, scientific,  
11 religious, or charitable purpose for which an exemption had  
12 been granted for the property for an assessment date after  
13 February 28, 1999; or

14 (2) another educational, literary, scientific, religious, or  
15 charitable purpose for which an exemption is permitted under  
16 IC 6-1.1-10-16;

17 regardless of whether the property was owned by a different entity  
18 than the entity that occupied and predominately used the property,  
19 whether income incidental to the entity's exempt purpose was  
20 received in the year, or whether the level of exempt activity varied  
21 from year to year. IC 6-1.1-11-7 applies to an action of the county  
22 property tax assessment board of appeals under this SECTION. If  
23 an entity is granted an exemption under this SECTION for a  
24 particular assessment date, any unpaid property tax liability,  
25 including interest, for the entity's property for that assessment date  
26 shall be canceled by the county treasurer.

27 (d) If an entity has previously paid the tax liability for property  
28 with respect to an assessment date covered by an application filed  
29 under this SECTION and the property is granted an exemption  
30 under this SECTION for the assessment date, the county auditor  
31 shall issue a refund of the property tax paid by the entity. An entity  
32 is not required to apply for any refund due under this SECTION.  
33 The county auditor shall, without an appropriation being required,  
34 issue a warrant to the entity payable from the county general fund

1     **for the amount of the refund, if any, due the entity. No interest is**  
2     **payable on the refund. The limitation in IC 6-1.1-26-1 does not**  
3     **apply to a refund under this SECTION.**

4     **(e) This SECTION expires January 1, 2010."**

5     Renumber all SECTIONS consecutively.

(Reference is to EHB 1447 as printed April 10, 2009.)

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Senator BRODEN